



Accepting Master Applications

Application is needed if the business meets any one or more of the following: (*Ref: UBI Manual Page*)

- ☐ Expects gross income to exceed \$12,000
- ☐ Will sell items at retail
- ☐ Performs services that require sales tax (6-16)
- ☐ Collects or pays other taxes to Dept. of Revenue (6-22)
- ☐ Must obtain renewable licenses with Master License Service (6-14)
- ☐ Will use a trade name or DBA (5-1)
- ☐ Plans to hire employees within 90 days (3-4)

Note: If an application is not needed at this time, advise customer to file an MA if or when any of the above criteria are met.

1. Review application for completeness
2. Determine fees due (*See License Fee Sheet*)
3. Search UBI database for UBI under existing ownership. (1-3)
(*If found, skip to step 5.*)
4. Issue UBI Number (1-5)
 - Issue FEIN if applicable (2-1)
 - Use correct names & address conventions (1-11)
5. Write UBI Number on MA (top right corner)
6. Date stamp MA & make copy for customer
7. Take payment & follow your agency's funds transmittal procedures (Chapter 4)
8. Send to Master License Service (with SS-4 if applicable)